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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
ROOM 204, 161 PEACHTREE STREET, N.E.
ATLANTA, GEORGIA 30303

FOD-HCB

OCT 21 1970

Mr. George E. Huey
State Conservationist
Soil Conservation Service
United States Department of Agriculture
Federal Office Building
901 Sumter Street
Columbia, South Carolina 29201

Dear Mr. Huey:

We have made a review for the settlement of accounts of the accountable officers of the South Carolina State Office, Soil Conservation Service, United States Department of Agriculture. Our review, completed in September 1970, was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our review included an examination of administrative procedures and controls relating to the disbursement of funds and such tests of individual financial transactions as we considered appropriate. We also reviewed the report issued on the most recent internal audit of the activities of this office performed by the Office of the Inspector General, Department of Agriculture. We did not examine program-type activities, nor did we conduct a payroll audit.

We found that the procedures and controls were generally satisfactory except for the following weaknesses: authorized military leave not certified as to attendance; travel claims not properly supported or incorrectly computed; invoices not supported by evidence that material was received or citation to purchase agreement number; noncancellation of invoices to prevent their reuse; improper preparation of purchase orders; vendor paid on basis of receiving report in lieu of invoice; improper filing and preparation of travel advance records; failure to liquidate unneeded travel advances; and failure to document follow-up action on one delinquent account receivable. We discussed these weaknesses with representatives of your office and corrective action has been taken or promised.

We wish to acknowledge the courtesies and cooperation given our representatives during the review.

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Copies of this report are being furnished to the Administrator, Soil Conservation Service, and to the Inspector General, Department of Agriculture.

Very truly yours,

A handwritten signature in cursive script, appearing to read "R. J. Madison".

Regional Manager